

GIB/UK/Shri Ajay/06.01.2020/AAR-310

Advance Ruling Category : Classification and Rate

State : Uttarakhand

Order No.: GIB/UK/Shri Ajay/06.01.2020/AAR-310

Name of Entry :
Shri Ajay Kumar Dabral

Date : 06-01-2020

Breif Issue :

Facts & Issue Of The Case :

The application has been sought on the following issues:

- What is the classification of service provided by Garhwal Mandal Vikas Nigam (herein after referred to as GMVN) to Shri Ajay Kumar Dabral in terms of notification No. 11/2017-Central Tax (Rate) dated 28.06.2017.
- Whether the said services classified under Service code (Tariff) 9973, specifically under 997337 as licensing services for the right to use minerals including its exploration and evaluation or as any other service under the said chapter.
- What is the Rate of GST for period 01.07.2017 to 31.12.2018 on services provided by M/s Garhwal Vikas Nigam to Shri Ajay Kumar Dabral for which royalty is being paid ?

Decision of Advance Ruling Authority :

Decision :

- As referred to the first Question the services rendered by GMVN is covered under serial No. 257 of annexure appended to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (amended from time to time) as “Licensing services for the right to use minerals including its exploration and evaluation”.
- With reference to the second Question the service namely “Licensing services for the right to use minerals including its exploration and evaluation” is classified under Service Code (tariff) 997337.
- The services rendered by M/s GMVN to the applicant during the period 01.07.2017 to 31.12.2018 attract GST at the same rate of Central tax as on supply of like goods involving transfer of title in goods i.e, 5%.